SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item#

Meeting Date : March 18, 2021

Sacramento City Unified
Sacramento County

Descriptior

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)

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Description	Object Codes	Projected Year Totals (Form 01I) (A)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C current year - Column A - is extract						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	280,554,203.00	232,494,453.00	134,064,236.00	236,952,966.00	4,458,513.00	1.9%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,275,780.00	37,322,460.00	74,302,399.00	26,619.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	705,915.00	705,915.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)

Description

Description

Description

Description

Description

Description

Description	Resource Codes	Object Codes

Resource	Description	2020-21 Projected Year Totals
3210		

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)

Resource	Description	2020/21 Projected Year Totals
6230	California Clean Energy Jobs Act	596,036.,.,.

Resource	Description	2020/21 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	184,152.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	133,221.17
Total, Restricted Balance		317,936.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,338.93					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)

Description	Resource Codes	Object Codes

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)

Resource	Description	2020/21 Projected Year Totals
5310		

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)

Description	Resource Codes	Object Codes

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	388,928.03	373,298.07	85,768.80	370,388.71	2,909.36	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F) (Col B & D)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00		

Description	Resource Codes

Description	Resource Codes

Description	Resource Codes

Description	Resource Codes

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00		0.00	0.0%

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DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than governmental in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)

2020-21 JUNE DEFERRALS STATE AID & SE	Object	2020-21 Beginning Balance	July 2020 Actual	August 2020 Actual	September 2020 Actual	October 2020 Actual	November 2020 Actual	December 2020 Actual	January Actual
A. BEGINNING CASH	**9110**	**$ 45,898,425.55**	**$ 45,898,426**	**$ 80,529,347**	**$ 87,234,316**	**$ 123,533,479.39**	**$ 113,566,718.06**	**$ 92,208,553.03**	**$ 151,502,976.29**
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019		$ 12,187,658	$ 12,187,658	$ 40,599,014	$ 21,937,784	$ 21,937,784	$ 40,599,014	$ 21,937,784.00
Property Taxes	8020-8079		$ -	$ -	$ -	$ -	$ -	$ 51,087,459	$ 9,137,091.73
Miscellaneous Funds	8080-8099		$ -	$ 1,007	$ (2,379,569)	$ (989,030)	$ (1,459,972)	$ 544	$ 957,634.47
Federal Revenues	8100-8299		$ 1,554,677	$ 8,899	$ 143,511	$ (5,259,205)	$ 330,827	$ 13,171,684	$ 1,807,340.64
Other State Revenues	8300-8599		$ 3,717,932	$ 2,277,475	$ 3,780,006	$ 1,767,045	$ 4,156,179	$ 5,300,872	$ 8,123,967.22
Other Local Revenues	8600-8799		$ 1,722,065	$ (251,920)	$ 284,869	$ (403,668)	$ 172,300	$ 366,907	$ 508,466.08
Interfund Transfers In	8910-8929		$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	8930-8979		$ -	$ -	$ -	$ -	$ -	$ -	$ -
ESSER (3210)	8100-8599		$ -	$ 3,942,628	$ -	$ -	$ -	$ -	$ 22,006.00
ESSER II (3212)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ -	$ -
GEER (3215)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ 737,743	$ -
LLM - CR (3220)	8100-8599		$ -	$ -	$ 34,085,392	$ -	$ -	$ -	$ -
LLM - GF (7420)	8100-8599		$ -	$ -	$ 3,497,424	$ -	$ -	$ -	$ -
Undefined Objects									
TOTAL RECEIPTS			**$ 19,182,332**	**$ 18,165,747**	**$ 80,010,647**	**$ 17,052,926**	**$ 25,137,118**	**$ 111,264,223**	**$ 42,494,290.14**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		$ 1,543,540	$ 3,291,640	$ 19,498,351	$ 20,265,797	$ 20,311,058	$ 18,540,232	$ 20,172,253.53
Classified Salaries	2000-2999		$ 2,608,717	$ 3,513,065	$ 5,030,117	$ 5,050,576	$ 4,746,944	$ 4,638,651	$ 5,016,534.35
Employee Benefits	3000-3999		$ 2,448,710	$ 3,516,598	$ 14,466,750	$ 14,532,847	$ 14,237,124	$ 13,917,877	$ 14,218,518.34
Books and Supplies	4000-4999		$ 158,266	$ 376,057	$ 3,803,342	$ 2,257,814	$ 325,085	$ 1,366,217	$ 532,492.82
Services	5000-5999		$ 606,731	$ 1,581,195	$ 2,611,565	$ 4,168,403	$ 2,786,475	$ 6,511,370	$ 6,541,682.41
Capital Outlay	6000-6599		$ 17,295	$ 5,300	$ 20,877	$ 150,228	$ 82,679	$ 154,356	$ 212,364.81
Other Outgo	7000-7499		$ 57,746	$ 57,649	$ 88,579	$ 22,894	$ 65,534	$ 107,964	$ 10,199.14
Interfund Transfers Out	7600-7629			$ 39,818					
All Other Financing Uses	7630-7699								
ESSER (3210)	*1000-7999*		*$ 1,566*	*$ 78,901*	*$ (85,017)*	*$ -*	*$ 13,269.00*	*$ 695*	*$ (13,963.64)*
ESSER II (3212)	*1000-7999*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
GEER (3215)	*1000-7999*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
LLM - CR (3220)	*1000-7999*		*$ 90,059*	*$ 53,546*	*$ 5,140,073*	*$ 683,028*	*$ 3,669,242.05*	*$ 6,415,119*	*$ 3,674,751.16*
LLM - GF (7420)	*1000-7999*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 32.85*
TOTAL DISBURSEMENTS		**$ -**	**$ 7,532,629**	**$ 12,513,770**	**$ 50,574,637**	**$ 47,131,588.60**	**$ 46,237,410.47**	**$ 51,652,479.25**	**$ 50,364,865.77**
D. BALANCE SHEET ITEMS			$ -						
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	$ 2,639,610.69	$ 1,626,621	$ 635,652	$ (120)	$ (55,339)	$ (65,202)	$ (212,226)	$ (9,072.13)
Accounts Receivable	9200-9299	$ 88,887,464.08	$ 56,809,365	$ 1,340,652	$ 6,962,910	$ 20,215,232	$ 24,644	$ (52,646)	$ 808,175.03
Due From Other Funds	9310	$ 2,814,636.76	$ 2,813,140	$ 1,497	$ 1,192	$ 198	$ -	$ 236	$ -
Stores	9320	$ 104,536.53		$ 55	$ 135	$ 184	$ -	$ 54	$ -
Prepaid Expenditures	9330			$ -	$ -		$ -	$ -	$

2020-21 JUNE DEFERRALS STATE AID & SE	Object
A. BEGINNING CASH	**9110**
B. RECEIPTS	
LCF Revenue Sources	
Principal Apportionment	8010-8019
Property Taxes	8020-8079
Miscellaneous Funds	8080-8099
Federal Revenues	8100-8299
Other State Revenues	8300-8599
Other Local Revenues	8600-8799
Interfund Transfers In	8910-8929
All Other Financing Sources	8930-8979
ESSER (3210)	8100-8599
ESSER II (3212)	8100-8599
GEER (3215)	8100-8599
LLM - CR (3220)	8100-8599
LLM - GF (7420)	8100-8599
Undefined Objects	
TOTAL RECEIPTS	
C. DISBURSEMENTS	
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits	3000-3999
Books and Supplies	4000-4999
Services	5000-5999
Capital Outlay	6000-6599
Other Outgo	7000-7499
Interfund Transfers Out	7600-7629
All Other Financing Uses	7630-7699
ESSER (3210)	*1000-7999*
ESSER II (3212)	*1000-7999*
GEER (3215)	*1000-7999*
LLM - CR (3220)	*1000-7999*
LLM - GF (7420)	*1000-7999*
TOTAL DISBURSEMENTS	
D. BALANCE SHEET ITEMS	
Assets and Deferred Outflows	
Cash Not In Treasury	9111-9199
Accounts Receivable	9200-9299
Due From Other Funds	9310
Stores	9320

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2021-22 JUNE DEFERRALS STATE AID & SE	Object	Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
A. BEGINNING CASH	9110		$ 56,778,919	$ 68,192,685	$ 55,467,355	$ 55,400,363	$ 52,668,184	$ 51,357,236	$ 51,997,409	$ 103,948,335
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		$ 14,383,629	$ 14,383,629	$ 35,567,231	$ 25,890,532	$ 25,890,532	$ 35,567,231	$ 25,890,532	$ 25,890,532
Property Taxes	8020-8079		$ -	$ -	$ -	$ -	$ -	$ 1,411,317	$ 64,356,055	$ -
Miscellaneous Funds	8080-8099		$ -	$ -	$ -	$ (2,334,301)	$ (1,373,119)	$ -	$ (2,196,990)	$ -
Federal Revenues	8100-8299		$ 4,278	$ 111,677	$ 10,460	$ 161,705	$ 3,133,056	$ 5,226,378	$ 1,888,804	$ 409,943
Other State Revenues	8300-8599		$ 2,660,298	$ 1,779,184	$ 2,826,301	$ 2,893,965	$ 4,976,178	$ 2,409,529	$ 9,590,807	$ 2,415,722
Other Local Revenues	8600-8799		$ 2,314,179	$ 315,644	$ 1,174,252	$ 607,603	$ 129,602	$ 848,716	$ 1,361,044	$ 286,861
Interfund Transfers In	8910-8929		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	8930-8979		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ESSER Expenses (3210)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ESSER II (3212)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GEER (3215)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ 690,132	$ -	$ -
LLM - CR (3220)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LLM - GF (7420)	8100-8599		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects										
TOTAL RECEIPTS			**$ 19,362,384**	**$ 16,590,134**	**$ 39,578,244**	**$ 27,219,503**	**$ 32,756,251**	**$ 46,153,303**	**$ 100,890,253**	**$ 29,003,059**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		$ 1,861,823	$ 4,303,207	$ 19,470,300	$ 20,240,354	$ 21,855,,3,207	$ 19,470,300	$ 20,240,354	$ 21,855,,3,207

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2022-23 NO DEFERRALS	Object	Beginning Balance	July 2022	August 2022	Sepo.08 l8.52 0 l0 0 1d7B5bTJ4 -1.315 Td(2022)T0051.0003 Tc 0.0001 Tw7.292 1.315 Td[A)37.0222.0009 Tc 0 TcotobTJ9 -1.315 Td(2022)1.4 8.0005

2022-23 NO DEFERRALS	Object
A. BEGINNING CASH	9110
B. RECEIPTS	
LCF Revenue Sources	
Principal Apportionment	8010-8019
Property Taxes	8020-8079
Miscellaneous Funds	8080-8099
Federal Revenues	8100-8299
Other State Revenues	8300-8599
Other Local Revenues	8600-8799
Interfund Transfers In	8910-8929
All Other Financing Sources	8930-8979
ESSER (3210)	8100-8599
ESSER II (3212)	8100-8599
GEER (3215)	8100-8599
LLM - CR (3220)	8100-8599
LLM - GF (7420)	8100-8599
Undefined Objects	
TOTAL RECEIPTS	
C. DISBURSEMENTS	
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits	3000-3999
Books and Supplies	4000-4999
Services	5000-5999
Capital Outlay	6000-6599
Other Outgo	7000-7499
Interfund Transfers Out	7600-7629
All Other Financing Uses	7630-7699
ESSER Expenses (3210)	*1000-7999*
ESSER II (3212)	*1000-7999*
GEER (3215)	*1000-7999*
LLM - CR (3220)	*1000-7999*
LLM - GF (7420)	*1000-7999*
TOTAL DISBURSEMENTS	
D. BALANCE SHEET ITEMS	